

AMENDED IN SENATE JANUARY 7, 2002

AMENDED IN SENATE APRIL 23, 2001

SENATE BILL

No. 595

Introduced by Senator Chesbro

February 22, 2001

~~An act to amend Sections 17053.49 and 23649 of the Revenue and Taxation Code, relating to taxation, to take effect immediately, tax levy. An act to amend Sections 62, 172, 172.1, 181, 194, 197, 441, 480.4, and 482 of, and to amend the heading of Chapter 2.6 (commencing with Section 172) of Part 1 of Division 1 of, the Revenue and Taxation Code, relating to taxation.~~

LEGISLATIVE COUNSEL'S DIGEST

SB 595, as amended, Chesbro. ~~Personal income and bank and corporation taxes: MIC~~ *Property taxation: manufactured homes.*

The existing Manufactured Home Property Tax Law changed various references to mobilehomes to instead refer to manufactured homes.

This bill would conform various other references in property tax law provisions to change the reference from mobilehomes to manufactured homes.

~~The Personal Income and Bank and Corporation Tax Law allow qualified taxpayers a credit against taxes imposed by that law in an amount equal to 6% of the amount paid or incurred during the taxable year for qualified property placed in service in this state and, in general, includes specified types of tangible personal property used in connection with manufacturing activities.~~

~~This bill would expand the definition of qualified property to include property used in winemaking, as specified, and would apply this~~

~~expanded definition to taxable years beginning on or after January 1, 1996.~~

~~This bill would take effect immediately as a tax levy.~~

Vote: majority. Appropriation: no. Fiscal committee: ~~yes~~ no.
State-mandated local program: no.

The people of the State of California do enact as follows:

~~SECTION 1. Section 17053.49 of the Revenue and Taxation~~

SECTION 1. Section 62 of the Revenue and Taxation Code is amended to read:

62. Change in ownership shall not include:

(1) Any transfer between coowners that results in a change in the method of holding title to the real property transferred without changing the proportional interests of the coowners in that real property, such as a partition of a tenancy in common.

(2) Any transfer between an individual or individuals and a legal entity or between legal entities, such as a cotenancy to a partnership, a partnership to a corporation, or a trust to a cotenancy, that results solely in a change in the method of holding title to the real property and in which proportional ownership interests of the transferors and transferees, whether represented by stock, partnership interest, or otherwise, in each and every piece of real property transferred, remain the same after the transfer. The provisions of this paragraph shall not apply to transfers also excluded from change in ownership under the provisions of subdivision (b) of Section 64.

(b) Any transfer for the purpose of perfecting title to the property.

(c) (1) The creation, assignment, termination, or reconveyance of a security interest; or (2) the substitution of a trustee under a security instrument.

(d) Any transfer by the trustor, or by the trustor's spouse, or by both, into a trust for so long as (1) the transferor is the present beneficiary of the trust, or (2) the trust is revocable; or any transfer by a trustee of such a trust described in either clause (1) or (2) back to the trustor; or, any creation or termination of a trust in which the trustor retains the reversion and in which the interest of others does not exceed 12 years duration.

1 (e) Any transfer by an instrument whose terms reserve to the
2 transferor an estate for years or an estate for life. However, the
3 termination of such an estate for years or estate for life shall
4 constitute a change in ownership, except as provided in
5 subdivision (d) and in Section 63.

6 (f) The creation or transfer of a joint tenancy interest if the
7 transferor, after the creation or transfer, is one of the joint tenants
8 as provided in subdivision (b) of Section 65.

9 (g) Any transfer of a lessor's interest in taxable real property
10 subject to a lease with a remaining term (including renewal
11 options) of 35 years or more. For the purpose of this subdivision,
12 for 1979–80 and each year thereafter, it shall be conclusively
13 presumed that all homes eligible for the homeowners' exemption,
14 other than ~~mobile homes~~ *manufactured homes* located on rented or
15 leased land and subject to taxation pursuant to Part 13
16 (commencing with Section 5800), that are on leased land and have
17 a renewal option of at least 35 years on the lease of that land,
18 whether or not in fact that renewal option exists in any contract or
19 agreement.

20 (h) Any purchase, redemption, or other transfer of the shares or
21 units of participation of a group trust, pooled fund, common trust
22 fund, or other collective investment fund established by a financial
23 institution.

24 (i) Any transfer of stock or membership certificate in a housing
25 cooperative that was financed under one mortgage, provided that
26 mortgage was insured under Section 213, 221(d)(3), 221(d)(4), or
27 236 of the National Housing Act, as amended, or that housing
28 cooperative was financed or assisted pursuant to Section 514, 515,
29 or 516 of the Housing Act of 1949 or Section 202 of the Housing
30 Act of 1959, or the housing cooperative was financed by a direct
31 loan from the California Housing Finance Agency, and provided
32 that the regulatory and occupancy agreements were approved by
33 the governmental lender or insurer, and provided that the transfer
34 is to the housing cooperative or to a person or family qualifying for
35 purchase by reason of limited income. Any subsequent transfer
36 from the housing cooperative to a person or family not eligible for
37 state or federal assistance in reduction of monthly carrying charges
38 or interest reduction assistance by reason of the income level of
39 that person or family shall constitute a change of ownership.

1 (j) Any transfer during the period March 1, 1975, to March 1,
2 1981, between coowners in any property that was held by them as
3 coowners for all or part of that period, and which was eligible for
4 a homeowner's exemption during the period of the coownership,
5 notwithstanding any other provision of this chapter. Any
6 transferee whose interest was revalued in contravention of the
7 provisions of this subdivision shall obtain a reversal of that
8 revaluation with respect to the 1980–81 assessment year and
9 thereafter, upon application to the county assessor of the county in
10 which the property is located filed on or before March 26, 1982.
11 No refunds shall be made under this subdivision for any
12 assessment year prior to the 1980–81 fiscal year.

13 (k) Any transfer of property or an interest therein between a
14 corporation sole, a religious corporation, a public benefit
15 corporation, and a holding corporation as defined in Section
16 23701h holding title for the benefit of any of these corporations,
17 or any combination thereof (including any transfer from one such
18 entity to the same type of entity), provided that both the transferee
19 and transferor are regulated by laws, rules, regulations, or canons
20 of the same religious denomination.

21 (l) Any transfer, that would otherwise be a transfer subject to
22 reappraisal under this chapter, between or among the same parties
23 for the purpose of correcting or reforming a deed to express the
24 true intentions of the parties, provided that the original
25 relationship between the grantor and grantee is not changed.

26 (m) Any intrafamily transfer of an eligible dwelling unit from
27 a parent or parents or legal guardian or guardians to a minor child
28 or children or between or among minor siblings as a result of a
29 court order or judicial decree due to the death of the parent or
30 parents. As used in this subdivision, "eligible dwelling unit"
31 means the dwelling unit that was the principal place of residence
32 of the minor child or children prior to the transfer and remains the
33 principal place of residence of the minor child or children after the
34 transfer.

35 (n) Any transfer of an eligible dwelling unit, whether by will,
36 devise, or inheritance, from a parent or parents to a child or
37 children, or from a guardian or guardians to a ward or wards, if the
38 child, children, ward, or wards have been disabled, as provided in
39 subdivision (e) of Section 12304 of the Welfare and Institutions
40 Code, for at least five years preceding the transfer and if the child,



children, ward, or wards have adjusted gross income that, when combined with the adjusted gross income of a spouse or spouses, parent or parents, and child or children, does not exceed twenty thousand dollars (\$20,000) in the year in which the transfer occurs. As used in this subdivision, “child” or “ward” includes a minor or an adult. As used in this subdivision, “eligible dwelling unit” means the dwelling unit that was the principal place of residence of the child or children, or ward or wards for at least five years preceding the transfer and remains the principal place of residence of the child or children, or ward or wards after the transfer. Any transferee whose property was reassessed in contravention of the provisions of this subdivision for the 1984–85 assessment year shall obtain a reversal of that reassessment upon application to the county assessor of the county in which the property is located. Application by the transferee shall be made to the assessor no later than 30 days after the later of either the transferee’s receipt of notice of reassessment pursuant to Section 75.31 or the end of the 1984–85 fiscal year.

(o) Any transfer of a possessory interest in tax-exempt real property subject to a sublease with a remaining term, including renewal options, that exceeds half the length of the remaining term of the leasehold, including renewal options.

SEC. 2. The heading of Chapter 2.6 (commencing with Section 172) of Part 1 of Division 1 of the Revenue and Taxation Code is amended to read:

CHAPTER 2.6. DISASTER RELIEF FOR ~~MOBILE~~HOMES
MANUFACTURED HOMES

SEC. 3. Section 172 of the Revenue and Taxation Code is amended to read:

172. Whenever a ~~mobilehome~~ manufactured home is destroyed on or after January 1, 1982, as the result of a disaster declared by the Governor, the owner shall be entitled to relief from local property taxation or vehicle license fees in accordance with the provisions of this chapter.

SEC. 4. Section 172.1 of the Revenue and Taxation Code is amended to read:

172.1. (a) To claim tax relief in accordance with the provisions of this chapter, the owner shall execute an declaration under penalty of perjury that the replaced ~~mobilehome~~

1 *manufactured home* was destroyed by a disaster declared by the
2 Governor and shall furnish with that declaration any other
3 information, prescribed by the Department of Housing and
4 Community Development after consultation with the California
5 Assessors' Association, as is necessary to establish eligibility for
6 relief under this chapter.

7 To be eligible for relief under this chapter, the replacement
8 ~~mobilehome~~ *manufactured home* must be comparable in size,
9 utility, and location, as determined by the county assessor, with the
10 destroyed ~~mobilehome~~ *manufactured home*.

11 For purpose of this section, "destroyed" means damaged to
12 such an extent that the cost of repair to the ~~mobilehome~~
13 *manufactured home* would exceed its value at that time
14 immediately preceding its destruction, or the ~~mobilehome~~
15 *manufactured home* is declared a total loss for insurance purposes.

16 (b) If the replacement ~~mobilehome~~ *manufactured home* is
17 subject to local property taxation, the affidavit and documentation
18 required by subdivision (a) shall be forwarded to the assessor of
19 the county of situs. If the assessor determines that the owner of the
20 replacement ~~mobilehome~~ *manufactured home* is eligible for tax
21 relief in accordance with the provisions of this chapter, the assessor
22 shall, notwithstanding any other provision of law, do either of the
23 following:

24 (1) If the destroyed ~~mobilehome~~ *manufactured home* was
25 subject to the vehicle license fee, enroll the replacement
26 ~~mobilehome~~ *manufactured home* with an assessed valuation so
27 that the local property taxes paid shall be the same amount as the
28 vehicle license fee and registration fee due on the destroyed
29 ~~mobilehome~~ *manufactured home* for the year prior to its
30 destruction.

31 (2) If the destroyed ~~mobilehome~~ *manufactured home* was
32 subject to local property taxation, enroll the replacement
33 ~~mobilehome~~ *manufactured home* at a taxable value equal to the
34 taxable value of the destroyed ~~mobilehome~~ *manufactured home* at
35 the time of its destruction.

36 (c) If the assessor determines that the owner of the replacement
37 ~~mobilehome~~ *manufactured home* is not eligible for tax relief in
38 accordance with the provisions of this chapter, the replacement
39 ~~mobilehome~~ *manufactured home* shall be assessed in accordance
40 with Part 13 (commencing with Section 5800).

(d) If the replacement~~mobilehome~~ *manufactured home* is subject to vehicle license fee, the affidavit and documentation required by subdivision (a) shall be forwarded to the Department of Housing and Community Development. If the department determines that the owner is eligible for tax relief in accordance with the provisions of this chapter, the department shall do either of the following:

(1) If the destroyed~~mobilehome~~ *manufactured home* was subject to the vehicle license fee, assign an in-lieu taxation classification and rating year for determination of depreciation such that the owner of the replacement~~mobilehome~~ *manufactured home* will be charged registration and license fees no greater than those he or she would have been charged for the destroyed ~~mobilehome~~ *manufactured home*.

(2) If the destroyed~~mobilehome~~ *manufactured home* was subject to local property taxation, assign an in-lieu taxation classification and rating year for determination of depreciation such that the owner of the replacement~~mobilehome~~ *manufactured home* will be charged registration and license fees equal to local property taxes paid on the destroyed~~mobilehome~~ *manufactured home* for the year prior to its destruction.

(e) If the department determines that a replacement ~~mobilehome~~ *manufactured home* subject to vehicle license fee is not eligible for tax relief in accordance with the provisions of this chapter, the vehicle license fee for the replacement~~mobilehome~~ *manufactured home* shall be determined in accordance with the provisions of Sections 18115 and 18115.5 of the Health and Safety Code.

(f) If the tax on a replacement~~mobilehome~~ *manufactured home* determined in accordance with subdivision (b) or (d) is greater than the tax would be if determined without reference to this chapter, the lesser amount shall be levied.

(g) If a~~mobilehome~~ *manufactured home* subject to tax relief in accordance with the provisions of this chapter is subsequently sold or transferred to another party, the subsequent owner shall not receive this tax relief unless he or she is eligible in his or her own right for that relief.

SEC. 5. *Section 181 of the Revenue and Taxation Code is amended to read:*

181. As used in this chapter:

1 (a) “Eligible county” means a county which meets both of the
2 following requirements:

3 (1) Has been proclaimed by the Governor to be in a state of
4 disaster as a result of storms and floods occurring during February
5 1986.

6 (2) Has adopted an ordinance providing for property
7 reassessment pursuant to Section 170.

8 (b) “Eligible property” means real property and any
9 ~~mobilehome~~ *manufactured home* which has received the
10 homeowners’ exemption or is eligible for the homeowners’
11 exemption as of March 1, 1986, and which is located in an eligible
12 county.

13 (c) “Property tax deferral claim” means a claim filed by the
14 owner of eligible property in conjunction with or in addition to the
15 filing of an application for reassessment of that property pursuant
16 to Section 170, which enables the owner to defer payment of the
17 April 10, 1986, installment of taxes on property on the regular
18 secured roll for the 1985–86 fiscal year, as provided in Section
19 185.

20 *SEC. 6. Section 194 of the Revenue and Taxation Code is*
21 *amended to read:*

22 194. As used in this chapter:

23 (a) “Eligible county” means a county that meets both of the
24 following requirements:

25 (1) Has been proclaimed by the Governor to be in a state of
26 emergency.

27 (2) Has adopted an ordinance providing property tax relief for
28 disaster victims as provided in Section 170.

29 (b) “Eligible property” means real property and any
30 ~~mobilehome~~ *manufactured home*, including any new construction
31 that was completed or any change in ownership that occurred prior
32 to the date of the disaster that meets both of the following
33 requirements:

34 (1) Is located in an eligible county.

35 (2) Has sustained substantial disaster damage and the disaster
36 resulted in the issuance of a state of emergency proclamation by
37 the Governor.

38 “Eligible property” does not include any real property or any
39 ~~mobilehome~~ *manufactured home*, whether or not it otherwise
40 qualifies as eligible property, if that real property or ~~mobilehome~~

1 *manufactured home* was purchased or otherwise acquired by a
2 claimant for relief under this chapter after the last date on which
3 the disaster occurred.

4 (c) “Fair market value” means “full cash value” or “fair
5 market value” as defined in Section 110.

6 (d) “Next property tax installment payment date” means
7 December 10 or April 10, whichever date occurs first after the last
8 date on which the eligible property was damaged.

9 (e) “Property tax deferral claim” means a claim filed by the
10 owner of eligible property in conjunction with, or in addition to,
11 the filing of an application for reassessment of that property
12 pursuant to Section 170, that enables the owner to defer payment
13 of the next installment of taxes on property on the regular secured
14 roll for the current fiscal year, as provided in Section 194.1 or to
15 defer payment of taxes on property on the supplemental roll for the
16 current fiscal year, as provided in Section 194.9.

17 (f) “Substantial disaster damage,” as to real property located
18 in a county declared to be a disaster by the Governor, means, with
19 respect to real property and any ~~mobilehome~~ *manufactured home*
20 that has received the homeowners’ exemption or is eligible for the
21 exemption as of the most recent lien date, damage amounting to
22 at least 10 percent of its fair market value or five thousand dollars
23 (\$5,000), whichever is less; and, with respect to other property,
24 damage to the parcel of at least 20 percent of its fair market value
25 immediately preceding the disaster causing the damage.

26 *SEC. 7. Section 197 of the Revenue and Taxation Code is*
27 *amended to read:*

28 197. As used in this chapter:

29 (a) “Eligible county” means a county which meets both of the
30 following requirements:

31 (1) Has been proclaimed by the Governor to be in a state of
32 disaster as a result of the earthquake and aftershocks which
33 occurred in California during October 1989.

34 (2) Has adopted an ordinance providing property tax relief for
35 earthquake, aftershock, and fire disaster victims as provided in
36 Section 170.

37 (b) “Eligible property” means real property and any
38 ~~mobilehome~~ *manufactured home*, including any new construction
39 which was completed or any change in ownership which occurred

1 prior to October 17, 1989, which meets both of the following
2 requirements:

3 (1) Is located in an eligible county.

4 (2) Has sustained substantial disaster damage due to the
5 earthquake or aftershocks occurring during 1989, which
6 earthquake and aftershocks resulted in the issuance of disaster
7 proclamations by the Governor.

8 “Eligible property” does not include any real property or any
9 ~~mobilehome~~ *manufactured home*, whether or not it otherwise
10 qualifies as eligible property, if that real property or ~~mobilehome~~
11 *manufactured home* was purchased or otherwise acquired by a
12 claimant for relief under this chapter after October 17, 1989.

13 (c) “Substantial disaster damage,” as to real property located
14 in a county declared to be a disaster by the Governor as a result of
15 the earthquake and aftershocks occurring in October 1989, means,
16 with respect to real property and any ~~mobilehome~~ *manufactured*
17 *home* which has received the homeowner’s exemption or is
18 eligible for the exemption as of March 1, 1989, damage amounting
19 to at least 10 percent of its fair market value or five thousand
20 dollars (\$5,000), whichever is less; and, with respect to other
21 property, damage to the parcel of at least 20 percent of its fair
22 market value immediately preceding the disaster causing the
23 damage.

24 (d) “Fair market value” means “full cash value” or “fair
25 market value” as defined in Section 110.

26 (e) “Property tax deferral claim” means a claim filed by the
27 owner of eligible property in conjunction with or in addition to the
28 filing of an application for reassessment of that property pursuant
29 to Section 170, which enables the owner to defer payment of the
30 December 10, 1989, installment of taxes on property on the regular
31 secured roll for the 1989–90 fiscal year, as provided in Section
32 197.1, or to defer payment of taxes on property on the
33 supplemental roll for the 1989–90 fiscal year, as provided in
34 Section 197.9.

35 *SEC. 8. Section 441 of the Revenue and Taxation Code is*
36 *amended to read:*

37 441. (a) Each person owning taxable personal property, other
38 than a ~~mobilehome~~ *manufactured home* subject to Part 13
39 (commencing with Section 5800), having an aggregate cost of one
40 hundred thousand dollars (\$100,000) or more for any assessment

1 year shall file a signed property statement with the assessor. Every
2 person owning personal property that does not require the filing of
3 a property statement or real property shall, upon request of the
4 assessor, file a signed property statement. Failure of the assessor
5 to request or secure the property statement does not render any
6 assessment invalid.

7 (b) The property statement shall be declared to be true under the
8 penalty of perjury and filed annually with the assessor between the
9 lien date and 5 p.m. on April 1. The penalty provided by Section
10 463 applies for property statements not filed by May 7. If May 7
11 falls on a Saturday, Sunday, or legal holiday, a property statement
12 that is mailed and postmarked on the next business day shall be
13 deemed to have been filed between the lien date and 5 p.m. on May
14 7. If, on the dates specified in this subdivision, the county's offices
15 are closed for the entire day, that day is considered a legal holiday
16 for purposes of this section.

17 (c) The property statement may be filed with the assessor
18 through the United States mail, properly addressed with postage
19 prepaid. For purposes of determining the date upon which the
20 property statement is deemed filed with the assessor, the date of
21 postmark as affixed by the United States Postal Service, or the date
22 certified by a bona fide private courier service on the envelope
23 containing the application, shall control. This subdivision shall be
24 applicable to every taxing agency, including, but not limited to, a
25 chartered city and county, or chartered city.

26 (d) At any time, as required by the assessor for assessment
27 purposes, every person shall make available for examination
28 information or records regarding his or her property or any other
29 personal property located on premises he or she owns or controls.
30 In this connection details of property acquisition transactions,
31 construction and development costs, rental income, and other data
32 relevant to the determination of an estimate of value are to be
33 considered as information essential to the proper discharge of the
34 assessor's duties.

35 (e) In the case of a corporate owner of property, the property
36 statement shall be signed either by an officer of the corporation or
37 an employee or agent who has been designated in writing by the
38 board of directors to sign the statements on behalf of the
39 corporation.

1 (f) In the case of property owned by a bank or other financial
2 institution and leased to an entity other than a bank or other
3 financial institution, the property statement shall be submitted by
4 the owner bank or other financial institution.

5 (g) The assessor may refuse to accept any property statement
6 he or she determines to be in error.

7 (h) If a taxpayer fails to provide information to the assessor
8 pursuant to subdivision (d) and introduces any requested materials
9 or information at any assessment appeals board hearing, the
10 assessor may request and shall be granted a continuance for a
11 reasonable period of time. The continuance shall extend the
12 two-year period specified in subdivision (c) of Section 1604 for a
13 period of time equal to the period of the continuance.

14 (i) Notwithstanding any other provision of law, every person
15 required to file a property statement pursuant to this section shall
16 be permitted to amend that property statement until May 31 of the
17 year in which the property statement is due, for errors and
18 omissions not the result of willful intent to erroneously report. The
19 penalty authorized by Section 463 shall not apply to an amended
20 statement received prior to May 31, provided the original
21 statement is not subject to penalty pursuant to subdivision (b). The
22 amended property statement shall otherwise conform to the
23 requirements of a property statement as provided in this article.

24 (j) This subdivision shall apply to the oil, gas, and mineral
25 extraction industry only. Any information that is necessary to file
26 a true, correct, and complete statement shall be made available by
27 the assessor, upon request, to the taxpayer by mail or at the office
28 of the assessor by February 28. For each business day beyond
29 February 28 that the information is unavailable, the filing deadline
30 in subdivision (b) shall be extended in that county by one business
31 day, for those statements affected by the delay. In no case shall the
32 filing deadline be extended beyond June 1 or the first business day
33 thereafter.

34 *SEC. 9. Section 480.4 of the Revenue and Taxation Code is*
35 *amended to read:*

36 480.4. (a) The preliminary change of ownership report
37 referred to in Section 480.3 shall be in substantially the following
38 form:



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(b) The State Board of Equalization may revise the preliminary change of ownership report, as necessary, for the purpose of maintaining statewide uniformity in the contents of the report.

(c) This section shall become operative on July 1, 1991.

SEC. 10. Section 482 of the Revenue and Taxation Code is amended to read:

482. (a) If a person or legal entity required to file a statement described in Section 480 fails to do so within 45 days from the date of a written request by the assessor, a penalty of either: (1) one hundred dollars (\$100), or (2) 10 percent of the taxes applicable to the new base year value reflecting the change in ownership of the real property or ~~mobilehome~~ *manufactured home*, whichever is greater, but not to exceed two thousand five hundred dollars (\$2,500) if the failure to file was not willful, shall, except as otherwise provided in this section, be added to the assessment made on the roll. The penalty shall apply for failure to file a complete change in ownership statement notwithstanding the fact that the assessor determines that no change in ownership has occurred as defined in Chapter 2 (commencing with Section 60) of Part 0.5. The penalty may also be applied if after a request the transferee files an incomplete statement and does not supply the missing information upon a second request.

(b) If a person or legal entity required to file a statement described in Section 480.1 or 480.2 fails to do so within 45 days from the date of a written request by the State Board of Equalization, a penalty of 10 percent of the taxes applicable to the new base year value reflecting the change in control or change in ownership of the real property owned by the corporation, partnership, or legal entity, or 10 percent of the current year's taxes on that property if no change in control or change in ownership occurred, shall be added to the assessment made on the roll. The penalty shall apply for failure to file a complete statement notwithstanding the fact that the board determines that no change in control or change in ownership has occurred as defined in subdivision (c) or (d) of Section 64. The penalty may also be applied if after a request the person or legal entity files an incomplete statement and does not supply the missing information upon a second request. That penalty shall be in lieu of the penalty provisions of subdivision (a). However, the penalty added by this subdivision shall be automatically extinguished if the person or

1 legal entity files a complete statement described in Section 480.1
2 or 480.2 no later than 60 days after the date on which the person
3 or legal entity is notified of the penalty.

4 (c) The penalty for failure to file a timely statement pursuant to
5 Sections 480, 480.1, and 480.2 for any one transfer may be
6 imposed only one time, even though the assessor may initiate a
7 request as often as he or she deems necessary.

8 (d) The penalty shall be added to the roll in the same manner
9 as a special assessment and treated, collected, and subject to the
10 same penalties for the delinquency as all other taxes on the roll in
11 which it is entered.

12 (1) When the transfer to be reported under this section is of a
13 portion of a property or parcel appearing on the roll during the
14 fiscal year in which the 45-day period expires, the current year's
15 taxes shall be prorated so the penalty will be computed on the
16 proportion of property which has transferred.

17 (2) Any penalty added to the roll pursuant to this section
18 between January 1 and June 30 may be entered either on the
19 unsecured roll or the roll being prepared. After January 1, the
20 penalty may be added to the current roll only with the approval of
21 the tax collector.

22 (3) If the property is transferred or conveyed to a bona fide
23 purchaser for value or becomes subject to a lien of a bona fide
24 encumbrancer for value after the transfer of ownership resulting
25 in the imposition of the penalty and before the enrollment of the
26 penalty, the penalty shall be entered on the unsecured roll in the
27 name of the transferee whose failure to file the change in
28 ownership statement resulted in the imposition of the penalty.

29 (e) When a penalty imposed pursuant to this section is entered
30 on the unsecured roll, the tax collector may immediately file a
31 certificate authorized by Section 2191.3.

32 (f) Notice of any penalty added to either the secured or
33 unsecured roll pursuant to this section shall be mailed by the
34 assessor to the transferee at his or her address contained in any
35 recorded instrument or document evidencing a transfer of an
36 interest in real property or ~~mobilehome~~ *manufactured home* or at
37 any address reasonably known to the assessor.



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**All matter omitted in this version of the
bill appears in the bill as amended in the
Senate, April 23, 2001 (JR 11)**

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